

## Article - Local Government

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§21–521.

(a) Charles County may exercise the authority granted under this subtitle to provide financing, refinancing, or reimbursement of costs for the purposes under § 21–504(a) of this subtitle relating to the development of resort hotels and conference centers in a waterfront planned community.

(b) (1) In addition to imposing ad valorem or special taxes under this subtitle, Charles County may impose a hotel rental tax in a special taxing district to provide financing, refinancing, or reimbursement of costs for the purposes under § 21–504(a) of this subtitle relating to the development of resort hotels and conference centers in a waterfront planned community.

(2) The taxes provided under this subtitle for payment of bonds and pledged to the special fund may include the hotel rental tax authorized under this subsection.

(3) The hotel rental tax authorized under this subsection is in addition to the hotel rental tax authorized under Title 20, Subtitle 4 of this article.

(4) The rate of the hotel rental tax authorized under this subsection may not exceed the rate of the hotel rental tax imposed under Title 20, Subtitle 4 of this article in effect on the day the governing body of Charles County establishes a special taxing district under this subtitle.

(5) The proceeds from the hotel rental tax authorized under this subsection may be used only for the purposes authorized under this subtitle.

(6) Charles County may not impose the hotel rental tax authorized under this subsection outside a special taxing district established under this subtitle.

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